

SALES OF MOTOR VEHICLES TO NONRESIDENTS

NONRESIDENT STATE TAX RATE SCHEDULES *(Updated Annually)* COUNTY TAX RATE SCHEDULES

For use in the Department's **WORKSHEET** to compute Arizona Transaction Privilege Tax (adjusted to the state tax rate of the Nonresident), County Excise Tax, and the Form TPT-1 Deduction Amount.

Enter the nonresident's state tax rate on LINE 2 of the WORKSHEET:

STATE	TAX %	ENTER:
AL	2.0%	0.020
AK	0.0%	0.000
CO	2.9%	0.029
DE	2.75%	0.0275
GA	4.0%	0.040
HI	4.0%	0.040
IA	5.0%	0.050
KS	5.3%	0.053
LA	4.0%	0.040

STATE	TAX %	ENTER:
ME	5.0%	0.050
MA	5.0%	0.050
MO	4.225%	0.04225
MT	0.0%	0.000
NE	5.50%	0.055
NH	0.00%	0.000
NM	3.00%	0.030
NY	4.25%	0.0425

STATE	TAX %	ENTER:
NC	3.00%	0.030
ND	5.00%	0.050
OR	0.00%	0.000
SC	5.00%	0.050
UT	4.75%	0.0475
VA	3.00%	0.030
WI	5.00%	0.050
WY	4.00%	0.040

Enter the applicable Arizona county tax rate on LINE 4 of the WORKSHEET:

COUNTY	TAX %	ENTER:
APA	0.5%	0.005
COH	0.5%	0.005
COC	0.925%	0.00925
GLA	1.00%	0.010
GRA	0.5%	0.005

COUNTY	TAX %	ENTER:
GRN	0.5%	0.005
LAP	1.112%	0.01112
MAR	0.7%	0.007
MOH	0.25%	0.0025
NAV	0.50%	0.005

COUNTY	TAX %	ENTER:
PMA	0.00%	0.000
PNL	1.00%	0.010
STC	0.50%	0.005
YAV	0.75%	0.0075
YMA	1.50%	0.015

Nonresidents from AR, D.C., MD, MS, OK, SD, and WV: These states do not provide "reciprocity" for taxes paid in Arizona. (In other words, these states do not allow a credit for Arizona tax.) A.R.S. § 42-5061(A)(28)(a) provides an exemption from state transaction privilege tax and county excise tax for motor vehicle sales to nonresidents from these states. The nonresident purchaser must obtain a 30-Day Nonresident Registration Permit and must complete an Arizona Form 5000.

Nonresidents from CA, CT, FL, ID, IL, IN, KY, MI, MN, NV, NJ, OH, PA, RI, TN, TX, VT, and WA: Because these states have higher tax rates than Arizona's 5.6% transaction privilege tax rate, motor vehicles sales to nonresidents from these states are subject to Arizona taxes if the nonresident purchaser takes possession of the vehicle in Arizona. When the vehicle is registered in the nonresident's state a credit for the **state** tax paid in Arizona will be allowed against that state's tax.